

Stakeholders' dialogues: disseminating the EU guidelines on food donation at national level



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EU Platform on Food Losses and Waste Sub-group on Food Donation 11 February 2021





Pilot Project: Food redistribution in the EU

Analysis of existing frameworks and dissemination opportunities

TASK 3

Dissemination and stakeholder dialogue on the EU guidelines on food donation



Stakeholders' dialogues



- Rome (Italy) 16/5/2019 (around 30 participants)
- Vienna (Austria) 10/9/2019 (around 20 participants)
- Bucharest (Romania) 24/10/2019
- **Dublin (Ireland) 13-14/11/2019** (around 30 participants)
- Athens (Greece) 11/12/2019 (around 25 participants)
- FEBA virtual event on the occasion of the 1st International Day of Awareness of Food Loss and Waste 29/9/2020
- ✓ Czech Republic (44 participants)
- ✓ Denmark, Norway & Sweden (60 participants)
- ✓ Estonia (30 in presence / 300 via streaming)
- ✓ Italy (71 participants)
- ✓ Malta (18 participants)



On World Food Day the European Commission adopted guidelines to facilitate food donation in the EU.

#FoodDonationGuidelines #CircularEconomy #WorldFoodDay







The EU is committed to providing **safe, nutritious, high quality** and **affordable** food for its citizens. **Food donation** must comply with the General Food Law and **EU rules on food hygiene**, applicable to all food business operators.



✓ General hygiene requirements

All food products, at all stages of the food supply chain and a large degree of flexibility according to the type of establishment.

✓ Food of animal origin

Specific hygiene requirements and subjected to **some constraints.**

✓ Hospitality, catering and food service sectors

Food donation is more limited for hygiene reasons, but it is possible to identify and assess opportunities on a **case-by-case basis**.

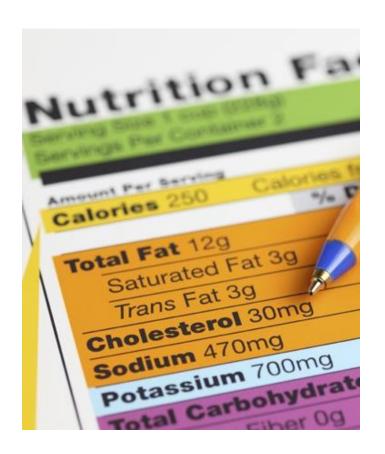
✓ Freezing of surplus food

Food of animal origin intended for freezing must be **frozen without undue delay** after production. This requirement does not apply to food donation if the activity is **marginal, localised and restricted**.



Food information and redistribution

Giving consumers access to **clear, comprehensive and reliable food information** to make **informed and safe choices** is essential.



✓ Language requirements

Mandatory food information has to be provided in the official language(s) of the country or a foreign language easily understood by the consumers.

✓ Information requirements for prepacked foods

Mandatory food information must be **present and provided** and must appear **directly on the package** or **on a label attached** therein.

In certain instances (surplus food not intended for the final consumer or supplied to mass caterers), food information may also be presented in **commercial documents** related to the food.

✓ Information requirements for non-prepacked foods

Food donation of **non-prepacked foods** is allowed if consumers receive the **required information**.

Required food information is limited to the presence of **allergens** and any **other additional information required by national rules**.



Food information and redistribution







"BEST BEFORE"

informs you about

FOOD QUALITY

Food donation <u>is not allowed</u> **after the expiry** of the 'use by' date.

Donors should ensure a **sufficient shelf life** in order to allow a **safe redistribution and use** by the final consumer.

Food donation <u>is allowed</u> **after the expiry** of the 'best before' date.

Marketing of food beyond the 'best before' is allowed under EU rules, under the responsibility of the food business operator and upon the condition that proper storage conditions and integrity of packaging must always be guaranteed.



Financial rules on food donation

Tax barriers should not prevent **food donation**.

Value added tax

VAT legislation as applied in EU Member States can sometimes have implications for food donation. By adapting the rules applicable to goods handed out for free (Articles 16 and 74 of the VAT Directive), Member States can facilitate the donation of surplus food for charitable purposes.

In some Member States, little or no VAT is paid on food donation as the value of the donated food close to its 'best before' or 'use by' date is small or zero.

Fiscal incentives

Some Member States seek to **stimulate** food donation by offering:

Tax deductions

 In Portugal, donors can deduct up to 140 % of the value of the food at the time of donation (limited to 8/1000 of the donor's turnover) if the food will be used for a social purpose.

Tax credits

 In France and Spain, 60 % and 35 % respectively of the net book value of donated food can be claimed as a corporate tax credit. This percentage can be deducted from the corporate tax on their revenue.

Infographics translations





DONACIÓN DE ALIMENTOS EN LA UE

Directrices sobre la donación de alimentos

El 16 de octubre de 2017, la Comisión Europea adoptó directrices de la UE sobre donación de alimentos para facilitar la recuperación y redistribución de alimentos seguros y comestibles a los necesitados.

"El desperdicio de alimentos también tiene un importante aspecto social: debe facilitarse la donación de alimentos que todavía son comestibles, pero que por razones logísticas o de comercialización no pueden comercializarse."

Cerrando el círculo – Plan de acción de la UE para la Economía Circular, COM(2015) 614 final)

Su propósito:

Clarificar las disposiciones pertinentes de la legislación de la UE y ayudar a levantar los obstáculos a la redistribución de los alimentos en el marco normativo actual de la UE.

Sus objetivos:

Facilitar **el cumplimiento** de los proveedores y beneficiarios de los excedentes de alimentos con los requisitos pertinentes de la normativa de la UE (higiene y seguridad alimentaria, trazabilidad, responsabilidad, IVA, etc.)

La UE se ha comprometido a cumplir el Objetivo de Desarrollo Sostenible 12.3, de reducir a la mitad el desperdicio per cápita de alimentos a nivel minorista y consumidor y reducir las pérdidas de alimentos a lo largo de las cadenas de producción y suministro, incluidas las pérdidas posteriores a la cosecha, para 2030.

FEBA, with the help of its members, translated the infographic in

22 different languages.



Overall outcomes

The goal was to promote the dialogue between, public authorities, players of the food supply chain and civil society organizations dealing with food redistribution to highlight the main hurdles and strengths especially as regards the steps forward to implement the EU guidelines on food donation.

- > Great opportunity for a dialogue with national and European stakeholders
- Key aspects underlined:
- Importance to stress the difference between the 'use by' and the 'best before' dates
- VAT legislation
- **Financial rules on food donations**. In Europe, tax obstacles should never prevent food donations. In fact, more could be done by favouring import credits for those who donate food and/or services to recover, manage and process food donations.

THANK YOU!

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